



Audit of the Office of Justice Programs  
Victim Compensation Grants Awarded to  
the Louisiana Commission on Law  
Enforcement,  
Baton Rouge, Louisiana



AUDIT DIVISION

26-012

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JANUARY 2026

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# EXECUTIVE SUMMARY

## Audit of the Office of Justice Programs Victim Compensation Grants Awarded to the Louisiana Commission on Law Enforcement, Baton Rouge, Louisiana

### Objective

The objective of the audit was to evaluate how the Louisiana Commission on Law Enforcement (Louisiana CLE) designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

### Results in Brief

We concluded that the Louisiana CLE's implementation of its crime victim compensation program was appropriate and in accordance with applicable guidelines. This audit did not identify significant concerns regarding the Louisiana CLE's victim compensation payments, administrative expenditures, drawdowns, or financial reporting. However, we found errors in the Louisiana CLE's annual state certification forms.

### Recommendation

Our report contains one recommendation to the Office of Justice Programs (OJP) to assist the Louisiana CLE in improving its grant management and administration. We provided our draft audit report to the Louisiana CLE and OJP, and their responses can be found in Appendices 2 and 3, respectively. Our analysis of those responses can be found in Appendix 4.

### Audit Results

The U.S. Department of Justice Office of the Inspector General completed an audit of three Victims of Crime Act victim compensation formula grants awarded by the OJP Office for Victims of Crime (OVC) to the Louisiana CLE in Baton Rouge, Louisiana. The OVC awarded these formula grants, totaling \$6.9 million from fiscal years (FY) 2020 through 2022, from the Crime Victims Fund to provide financial support through the payment of compensation benefits to crime victims throughout Louisiana. As of September 2025, the Louisiana CLE had drawn down \$4.78 million of its FYs 2020 through 2022 awards.

### State Certification Form

We determined the Louisiana CLE submitted inaccurate annual certification forms, which OJP relies on to calculate future formula grants. Our analysis of the information provided showed that the inaccuracies led to excess awards for Louisiana CLE's FYs 2022, 2023, and 2024 grants.

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## Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim compensation formula grants awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the Louisiana Commission on Law Enforcement (Louisiana CLE) in Baton Rouge, Louisiana. The OVC awards victim compensation grants annually from the Crime Victims Fund (CVF) to state administering agencies (SAA). As shown in Table 1, from fiscal years (FY) 2020 through 2022, these OVC grants totaled over \$6.9 million.

**Table 1**

**Audited Grants**  
**Fiscal Years 2020 – 2022**

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
2020-V1-GX-0048	09/17/2020	10/01/2019	09/30/2023	\$1,414,000
15POVC-21-GG-00430-COMP	09/16/2021	10/01/2020	09/30/2024	\$1,863,000
15POVC-22-GG-00580-COMP <sup>a</sup>	08/25/2022	10/01/2021	09/30/2026 <sup>a</sup>	\$3,655,000
<b>Total:</b>				<b>\$6,932,000</b>

Note: Grant funds are available for the fiscal year of the award plus 3 additional fiscal years.

<sup>a</sup> The project period for the FY 2022 grant originally had an end date of September 30, 2025. The OVC extended the period 12 months to September 30, 2026. As of September 2025, the Louisiana CLE had not expended any of its FY 2023 or 2024 grant fund.

Source: JustGrants

Established by the Victims of Crime Act (VOCA) of 1984, the CVF is used to support crime victims through DOJ programs and state and local victim services.<sup>1</sup> The CVF is supported entirely by federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments. The OVC annually distributes proceeds from the CVF to participating states and territories. VOCA victim compensation formula grant funds are available each year to such states and territories for distribution to eligible recipients.

The primary purpose of the victim compensation grant program is to compensate victims and survivors of criminal violence for: (1) medical expenses attributable to a physical injury resulting from a compensable crime, including expenses for mental health counseling and care; (2) loss of wages attributable to a physical injury resulting from a compensable crime; and (3) funeral expenses attributable to a death resulting from a compensable crime.<sup>2</sup>

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<sup>1</sup> The VOCA victim compensation formula program is funded under 34 U.S.C. § 20102.

<sup>2</sup> This program defines criminal violence to include drunk driving and domestic violence.

## The Grantee

The mission of the Louisiana CLE is to improve the operations of the criminal justice and juvenile justice system and promote public safety by providing progressive leadership and coordination within the criminal justice community. The agency aims to serve as one voice for law enforcement. As of August 2025, it managed 22 programs, one of which was the Crime Victims Reparations (CVR) Program. According to the 2023 State of Louisiana CVR Board Annual Report, the total amount of funds collected from all sources for state fiscal year 2023 was just over \$5 million. During that year, 2,983 claims were paid and a total of \$3.46 million was awarded.

As the SAA for Louisiana, the Louisiana CLE is responsible for administering the state's VOCA victim compensation program. The program provides financial compensation to eligible victims who have suffered personal injury, death, or catastrophic property loss as a result of violent crime.<sup>3</sup> Program implementation is a collective effort involving the CVR Board, CVR program staff, and local-area sheriffs. In accordance with the Louisiana CVR Act, the power to grant or reject compensation claims and determine applicable payment amounts rests with the CVR Board.<sup>4</sup> Board members meet monthly to adjudicate claims. State law requires each parish sheriff to provide resources to accomplish the goals of the CVR program, such as providing an investigator who is responsible for contacting authorities and verifying claims. Figure 1 below illustrates the roles and responsibilities of these entities as they pertain specifically to the claim review and adjudication process.

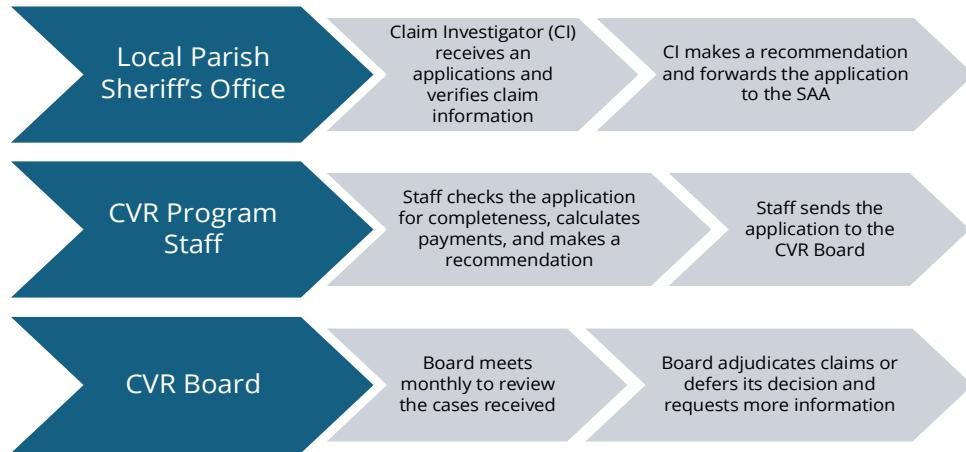
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<sup>3</sup> Catastrophic property loss is a reimbursable expense under the state law, but not according to the federal VOCA victim compensation guidelines. We verified that the Louisiana CLE did not pay any property loss claims with the grant funds we audited. Additionally, in July 2025, the Louisiana CLE established a policy that prohibits using federal funds to pay for catastrophic property damage and loss. According to a state official, implementing the policy will prevent incorrect payments in the future.

<sup>4</sup> 46 LSA-R.S. § 1801 (2025).

**Figure 1**

**State of Louisiana Victim Compensation Claim Review and Adjudication Process**



Source: OIG depiction of the state of Louisiana's compensation claim review and adjudication process

### OIG Audit Approach

The objective of the audit was to evaluate how the Louisiana CLE designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation, the VOCA compensation program guidelines (VOCA Guidelines); 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the DOJ Grants Financial Guide as our primary criteria. We also reviewed the applicable state law and the Louisiana CLE's policies and procedures and interviewed select state and local officials as well as CVR board members to determine how they administered the VOCA funds. We further obtained and reviewed the Louisiana CLE's records reflecting grant activity.

The results of our analysis are discussed in detail in the following sections of this report. Appendix 1 contains additional information on this audit's objective, scope, and methodology.

# Audit Results

## Grant Program Planning and Execution

The main purpose of the VOCA victim compensation grants is to enhance state victim compensation payments to eligible crime victims. As part of our audit, we assessed the Louisiana CLE's policies and procedures for making compensation payments to victims, as well as the accuracy of the annual state certification forms.

Overall, we determined that the Louisiana CLE's implementation of its victim compensation program was appropriate and in compliance with the VOCA Guidelines. We found the Louisiana CLE generally complied with federal grant requirements and established an adequate program to compensate victims and survivors of criminal violence. However, we also identified inaccuracies with Louisiana CLE's annual state certification forms and performance reporting.

## Program Implementation

SAAs receive VOCA victim compensation grants to compensate victims directly for expenses incurred from criminal victimization. As the SAA for Louisiana, the Louisiana CLE is responsible for the victim compensation program, including meeting all financial and programmatic requirements. When reviewing and paying claims for victims, the Louisiana CLE operates under the state's Crime Victims Reparations Act, which conveys the state-specific policies for the victim compensation program. We assessed the Louisiana CLE's implementation of its victim compensation program, including analyzing policies and procedures governing the decision-making process for individual compensation claims.

Based on our review, we found that the Louisiana CLE's policies and procedures generally provided adequate guidance in the areas of segregation of duties, processing claims, and awarding compensation. In particular, we found that the Louisiana CLE established processes for reviewing applications, determining claimant eligibility, and paying individual claims. In addition, we found that the Louisiana CLE had a documented policy for handling appeals in the event of a denial. We reviewed a sample of 25 denied payment requests and found that these requests were adjudicated in accordance with the SAA's established policies and procedures.<sup>5</sup>

The DOJ Grants Financial Guide states that decisions related to funds must be free of undisclosed personal or organizational conflicts of interest, both in fact and in appearance. According to a state employee, who was also a designee for the CVR Board's Executive Director, board members should abstain from adjudicating claims if they knew or were involved with the claimants or victims. However, we found a lack of written guidance for addressing potential conflicts of interest during claims processing, which could lead to adjudications that appear unfair or improper. After we raised this issue to the Louisiana CLE, it developed a conflict of interest policy for the CVR program and the CVR board members. We reviewed the written policy and determined the policy was

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<sup>5</sup> These 25 requests fell under 19 unique claims. Sometimes one claim involved separate payment requests. For example, one claim could request compensation for replacement of crime scene evidence and funeral expenses or medical and funeral costs.

sufficient to notify CVR board members of their duty to avoid conflicts of interest; therefore, we make no recommendation.

## Annual State Certification

SAAs must submit to the OVC an annual Crime Victim Compensation State Certification Form, which provides the OVC the necessary information to determine future grant award amounts. The form includes all compensation claims paid to, or on behalf of, victims from all funding sources during the federal fiscal year, as well as deductions and recovery costs. The OVC allocates VOCA victim compensation grant funds to each state using a formula that takes into consideration the state's eligible compensation claims paid to, or on behalf of, victims during the fiscal year 2 years prior.<sup>6</sup> The accuracy of the information provided in the annual state certification form is critical to OJP's correct calculation of the victim compensation award amounts granted to each recipient. According to the VOCA Victim Compensation Guidelines, in the event of over-certification, necessary steps will be taken to recover any excess funds awarded in error.

We assessed the Louisiana CLE's controls for preparing the annual certification forms submitted to the OVC for FYs 2020 through 2023, which were used to calculate the award amounts granted in FYs 2022 through 2025.<sup>7</sup> We reviewed the annual state certification forms, including the financial support for the reported payouts and revenues. We also interviewed officials overseeing the accounting and implementation of the program. Overall, we determined that the Louisiana CLE's controls did not ensure the submission of accurate annual state certification forms. Specifically, we found errors in the reported amounts for refunds and property damage payments in the certification forms for FYs 2020 through 2022.<sup>8</sup> These errors resulted in the Louisiana CLE receiving excess awards of \$35,000, \$28,000, and \$19,000 for the fiscal year 2022, 2023, and 2024 grants, respectively.

When our audit began, the Louisiana CLE had no written policy for preparing its annual certification forms and did not reconcile data between the state's accounting and program management systems. However, after we raised the issue pertaining to the erroneous certification forms, the Louisiana CLE informed us in September 2025 that it had created a policy for preparing the certification forms and conducting data reconciliations. We reviewed the written policy and determined that, if implemented as designed, it could reduce the likelihood of inaccuracies in the state's annual certification form. Therefore, we make no recommendation for the Louisiana CLE to establish written policies and procedures for preparing accurate annual certification forms. However, we recommend that OJP work with the Louisiana CLE to ensure its FYs 2020, 2021, and

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<sup>6</sup> In July 2021, Congress enacted the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, Pub. L. No. 117-27, § 2(a), 135 Stat. 301 (VOCA Fix Act), which changed the formula from 60 to 75 percent and removed the requirement for state compensation programs to deduct subrogation and restitution recoveries from the eligible payout amount. These changes went into effect immediately and were applied to FY 2019 certification forms and FY 2021 grant awards.

<sup>7</sup> The OJP's Office of the Chief Financial Officer, Budget Execution Division calculates the allocations for VOCA eligible crime victim compensation programs and OVC makes the grant awards.

<sup>8</sup> Our review of the FY 2023 annual certification form did not identify errors in the reported figures.

2022 Crime Victim State Certification Forms accurately reflect all activity and payments and take necessary steps to recover the excess awarded funds as appropriate.

## Performance Reporting

Each state administering agency must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. The reports are submitted through OJP's official grant management system. The OVC also requires states to submit quarterly performance data through the web-based Performance Measurement Tool (PMT). After the end of the fiscal year, the SAA is required to produce the Annual State Performance Report and submit the report to OJP.

For the victim compensation grants, the states must report the number of victims for whom an application was made; the number of victims whose victimization is the basis for the application; the number of applications that were received, approved, denied, and closed; and total compensation paid by service type.

The Louisiana CLE used its claim management system to collect and retain the state's compensation applications, demographics of people the state served, and other victim statistics. The system also has the capability to generate reports that the Louisiana CLE uses as supporting documentation for the annual and quarterly performance reports it submits to the OVC.

To assess whether the Louisiana CLE's performance data fairly reflected the performance of its victim compensation program, we reviewed the last quarterly report for FY 2024 and the annual reports for FY 2022 and FY 2023. We selected a sample of five performance reporting metrics from each of the three reports and attempted to reconcile them to supporting documentation provided by the Louisiana CLE. The agency's FY 2024 quarterly report was generally accurate. However, as shown in Table 2, for the two annual reports we tested, we determined the Louisiana CLE significantly under-reported several performance metrics.

Table 2

Comparison of Select Performance Metrics Reported for FYs 2022, 2023, and 2024

Reporting Period	Performance Measures	Data Reported	Data Supported	Difference
<b>Annual Reports</b>				
FY 2022	Victims whose victimization is the basis for the application	870	973	(103)
	Male victims	481	546	(65)
	Victims aged 18-24	171	193	(22)
	Denied due to contributory misconduct	13	11	2
	Sexual Assault Forensic Examination	1,991	1,982	9
FY 2023	Victims whose victimization is the basis for the application	1,070	1,084	(14)
	Male Victims	532	538	(6)
	Victims aged 18-24	229	231	(2)
	Denied due to contributory misconduct	8	7	1
	Sexual Assault Forensic Examination	2,020	2,016	4
<b>Quarterly Report</b>				
July-September 2024	Victims whose victimization is the basis for the application	221	221	0
	Male victims	114	114	0
	Victims aged 18-24	39	40	(1)
	Denied due to contributory misconduct	4	2	2
	Sexual Assault Forensic Examination	797	799	(2)

Source: Louisiana CLE database and OIG analysis

Of the 15 reported performance metrics that we tested, we found that the Louisiana CLE under-reported 8, over-reported 5, and accurately reported 2. According to a Louisiana CLE employee, the inaccurate reporting of performance data was caused by subsequent updates, data that was not entered, or data unknown prior to a reporting period. The Louisiana CLE also stated that some data may have been incorrect because of invalid files or a system error related to coding. During our audit, the Louisiana CLE attempted to replicate the performance data reported to the OVC but could not because of the dynamic nature of the state's program management system. As a result, the Louisiana CLE updated its policies and procedures, which now require the use of two forms of supporting documentation—generated data reports and filtered performance data spreadsheets—for PMT reporting. Additionally, the new policy requires that supporting data be stored in a dedicated file to ensure consistency and accuracy. As a result, we make no recommendation regarding this issue.

## Grant Financial Management

Award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of the Louisiana CLE's financial management of the VOCA victim compensation grants, we reviewed the process the Louisiana CLE

used to administer these funds by examining expenditures charged to the grants, subsequent drawdown requests, and resulting financial reports. To further evaluate the Louisiana CLE's financial management of the VOCA victim compensation grants, we reviewed the Single Audit Reports for FYs 2021 to 2022 and did not find significant deficiencies or material weaknesses specifically related to the entity.<sup>9</sup> We also interviewed Louisiana CLE personnel who were responsible for financial aspects of the grants, reviewed the SAA's written policies and procedures, inspected award documents, and reviewed financial records.

As discussed below, in our overall assessment of grant financial management, we determined that the Louisiana CLE implemented adequate controls over victim claim payments, administrative expenditures, drawdowns, and financial reporting.

## **Grant Expenditures**

State administering agency VOCA compensation expenses fall into two overarching categories: (1) compensation claim payments—which constitute the vast majority of total expenses, and (2) administrative expenses—which are allowed to total up to 5 percent of each award. To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions from each of these categories by reviewing accounting records and verifying support for select transactions.

### **Victim Compensation Claim Expenditures**

Victims of crime in the state of Louisiana submit claims for reimbursement of expenses incurred as a result of victimization, such as medical and funeral costs or loss of wages. The Louisiana CLE adjudicates these claims for eligibility and makes payments from the VOCA victim compensation grants and state funding.

To evaluate the Louisiana CLE's financial controls over VOCA victim compensation grant expenditures, we reviewed victim compensation claims to determine whether the payments were accurate, supported, and in accordance with the VOCA Guidelines, and Louisiana's applicable Administrative Rules and procedure manuals. From a total of 1,232 payments amounting to \$3,694,494, we judgmentally selected 119 of them totaling \$483,090, covering funeral or burial expenses, lost wages, medical expenses, mental health expenses, ambulance transportation, medical travel expenses, relocation, and crime scene evidence and cleanup.<sup>10</sup> We found that the transactions selected for testing were allowable, adequately supported, and generally accurate.

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<sup>9</sup> Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. The Single Audit Act requires recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. The audit is referred to as "single" because it includes all federal financial assistance that the entity has received and expended. Under the Uniform Guidance, such entities that expend \$1,000,000 or more in federal funds within the entity's fiscal year must have a single audit performed annually covering all federal funds expended that year. Prior to October 1, 2024, the threshold for single audit requirements was \$750,000.

<sup>10</sup> These 1,232 payments were funded by the FY 2020 through FY 2022 victim compensation awards.

## Administrative Expenditures

The state administering agency may retain up to 5 percent of each grant to pay for administering its crime victim compensation program. However, such costs must derive from efforts to improve program effectiveness and service to crime victims, including claims processing, staff development and training, and public outreach. For the compensation grant program, we tested the Louisiana CLE's compliance with the 5-percent limit on the administrative category of expenses, as shown in Table 3.

**Table 3**

### Administrative Expenditures

Award Number	Total Award	State Administrative Expenditures	Administrative Percentage
2020-V1-GX-0048	\$1,414,000	\$70,700	5%
15POVC-21-GG-00430-COMP	\$1,863,000	\$93,150	5%
15POVC-22-GG-00580-COMP <sup>a</sup>	\$3,655,000	\$166,145	4.5%

<sup>a</sup> This grant was still active as of September 2025.

Source: JustGrants, Louisiana CLE's general ledger, and OIG analysis

We compared the total administrative expenditures charged to the grants to the general ledger expenditures and determined that the Louisiana CLE's recorded administrative expenditures did not exceed 5 percent.

We also tested a sample of administrative transactions. We judgmentally selected 2 non-consecutive pay periods and tested payroll charges totaling \$15,020 for three Louisiana CLE employees charged to the FY 2020 and 2021 grants. Additionally, we judgmentally selected for testing travel and training expenses totaling \$4,671. We determined that all administrative costs tested were allowable and properly charged to the grants.

## Drawdowns

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. To assess whether the Louisiana CLE managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed or drawn down to the total expenditures in the Louisiana CLE's accounting system and accompanying financial records. The Louisiana CLE calculates drawdown amounts sufficient to cover the federal portion of claim payments and state administrative expenses. Table 4 shows the total amount drawn down for each grant as of September 2025.

**Table 4**

**Amount Drawn Down for Each Grant as of September 2025**

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
2020-V1-GX-0048	\$1,414,000	09/30/2023	\$1,414,000	\$0
15POVC-21-00430-COMP	\$1,863,000	09/30/2024	\$1,863,000	\$0
15POVC-22-00580-COMP	\$3,655,000	09/30/2026	\$1,501,732	\$2,153,268
<b>Total:</b>	<b>\$6,932,000</b>		<b>\$4,778,732</b>	<b>\$2,153,268</b>

Source: OJP

We did not identify significant deficiencies related to the Louisiana CLE's process for developing drawdown requests.

### **Financial Reporting**

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether the Louisiana CLE submitted accurate Federal Financial Reports (FFR), we compared the three most recent reports in JustGrants (as of June 2025) to the Louisiana CLE's accounting records for each of the three grants audited. We determined that each of the nine FFRs matched the Louisiana CLE's accounting records for all three grants.

## Conclusion and Recommendation

As a result of our audit, we concluded that the Louisiana CLE's implementation of its victim compensation program was appropriate and in compliance with the VOCA Guidelines. This audit did not identify significant concerns regarding the Louisiana CLE's victim compensation payments, administrative expenditures, drawdowns, or financial reporting. However, we found errors in the Louisiana CLE's FY 2020 through 2022 annual certification forms that led to excess awarded dollars. We provide one recommendation to OJP to address this deficiency.

We recommend that OJP:

1. Work with the Louisiana CLE to ensure its FYs 2020, 2021, and 2022 Crime Victim State Certification Forms accurately reflect all activity and payments and take necessary steps to recover the excess awarded funds as appropriate.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of the audit was to evaluate how the Louisiana Commission on Law Enforcement (Louisiana CLE) designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

## Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of Victims of Crime Act (VOCA) victim compensation formula grants 2020-V1-GX-0048, 15POVC-21-GG-00430-COMP, and 15POVC-22-GG-00580-COMP from the Crime Victims Fund awarded to the Louisiana CLE. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) awarded these grants totaling \$6,932,000 to the Louisiana CLE, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of October 2019 to March 2025. As of September 2025, the Louisiana CLE had drawn down a total of \$4.78 million from the three audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the Louisiana CLE's activities related to the audited grants, which included conducting interviews with state of Louisiana program and financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for grant expenditures including victim compensation payments, payroll and fringe benefit charges, financial reports, and performance reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The authorizing VOCA legislation; the VOCA compensation program guidelines; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; the DOJ Grants Financial Guide; state compensation criteria; and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from DOJ's JustGrants System as well as the Louisiana CLE's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole; therefore, any findings identified involving information from those systems was verified with documents from other sources.

## **Internal Controls**

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of the Louisiana CLE to provide assurance on its internal control structure as a whole. The Louisiana CLE's management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. §200. Because we do not express an opinion on the Louisiana CLE's internal control structure as a whole, we offer this statement solely for the information and use of the Louisiana CLE and OJP.<sup>11</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles significant to the audit objective. Specifically, we assessed the design and implementation of the Louisiana CLE's policies and procedures pertaining to aspects of grant planning, performance reporting, and financial management. We also tested the implementation and operating effectiveness of specific controls over award execution and compliance with laws and regulations in our audit scope.

The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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<sup>11</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Louisiana Commission on Law Enforcement Response to the Draft Audit Report

**JEFF LANDRY**  
GOVERNOR

**State of Louisiana**  
Office of the Governor  
Louisiana Commission on Law Enforcement  
and Administration of Criminal Justice

**JIM CRAFT**  
EXECUTIVE DIRECTOR



December 8, 2025

Sean Relay  
Acting Regional Audit Manager  
Atlanta Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
75 Ted Turner Drive SW, Suite 1130  
Atlanta, GA 30303

Subject: Management Response to Audit Report

Dear Mr. Relay,

The Louisiana Commission on Law Enforcement (LCLE) appreciates the opportunity to review and respond to the Draft Audit Report regarding the Office of Justice Programs' Victim Compensation Grants. We concur with the findings presented and fully agree with the recommendation made to the Office of Justice Programs (OJP). LCLE is committed to ensuring continued accuracy, accountability, and compliance in the administration of the Crime Victims Reparations (CVR) Program.

### **Response to Recommendation 1**

#### **Recommendation:**

That OJP work with the LCLE to ensure its FYs 2020, 2021, and 2022 Crime Victim State Certification Forms accurately reflect all activity and payments and take necessary steps to recover any excess awarded funds as appropriate.

#### **Agency Response:**

LCLE agrees with this recommendation.

#### **Actions Completed**

##### **1. Development and Implementation of a Written State Certification Policy**

- In September 2025, LCLE finalized and implemented a comprehensive written policy governing the preparation, review, and reconciliation of annual Crime Victim State Certification Forms.
- This policy includes mandatory reconciliation between the program management system and the state accounting system, dual-staff verification, and retention of supporting documentation to ensure accuracy.

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2. **Reconciliation of FY 2020–2022 Certification Data**
  - LCLE has conducted internal reconciliations for FYs 2020, 2021, and 2022 to identify the specific sources of inaccuracies related to refunds and property damage payments.
  - Preliminary corrections have been compiled and are ready for OJP review.
3. **Revision of Program Coding and Data Entry Procedures**
  - System coding errors that contributed to the original inaccuracies have been corrected.
  - Staff have received refresher training on entering and validating compensation payment categories to prevent misclassification.

#### **Planned Corrective Actions**

1. **Submission of Corrected Certification Forms**
  - LCLE will provide updated FY 2020, FY 2021, and FY 2022 Crime Victim State Certification Forms to OJP **no later than March 31, 2026**.
2. **Coordination with OJP on Excess Award Adjustments**
  - Upon OJP's review and confirmation of corrected figures, LCLE will work with OJP to determine the appropriate mechanism for returning or adjusting the excess award amounts identified for FYs 2022, 2023, and 2024.
  - LCLE anticipates completing corrective funding adjustments **by June 30, 2026**, subject to OJP's review timeline.
3. **Annual Certification Quality Assurance Review**
  - Beginning with the FY 2025 certification cycle, LCLE will implement a pre-submission quality assurance review, including independent verification by both the CVR Program Manager and LCLE Fiscal Division.
  - This procedure will be fully implemented **by October 1, 2026**.

LCLE appreciates the OIG's thorough review and constructive findings. We are committed to ensuring the highest standards of stewardship over federal grant funds and improving the accuracy and reliability of all reporting submissions. We believe the corrective actions already taken—combined with those planned—will fully address the findings and prevent recurrence of the issues identified.

LCLE welcomes ongoing collaboration with OJP and the Office of the Inspector General as we implement the necessary improvements.

Sincerely,



Jim Craft  
Executive Director

# APPENDIX 3: Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

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Washington, D.C. 20531

January 15, 2026

MEMORANDUM TO:

Sean M. Relay  
Acting Regional Audit Manager  
Atlanta Regional Audit Office  
Office of the Inspector General

FROM:

LeToya A. Johnson *LeToya A. Johnson*  
Acting Deputy Director  
Audit and Review Division

SUBJECT:

Response to the Draft Audit Report, *Audit of Three Victim of Crime Act, Victim Compensation Formula Grants Awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the Louisiana Commission on Law Enforcement (Louisiana CLE), Baton Rouge, Louisiana*

This memorandum is in reference to your correspondence, dated November 19, 2025, transmitting the above-referenced draft audit report for the Louisiana Commission on Law Enforcement (Louisiana CLE). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **one** recommendation and **no** questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendation. For ease of review, the recommendation is restated in bold and is followed by OJP's response.

- 1. We recommend that OJP work with the Louisiana CLE to ensure its FYs 2020, 2021, and 2022 Crime Victim State Certification Forms accurately reflect all activity and payments and take necessary steps to recover the excess awarded funds as appropriate.**

The Office of Justice Programs agrees with the recommendation. We will require the Louisiana CLE to ensure that its FYs 2020, 2021, and 2022 Crime Victim State Certification Forms accurately reflect all activity and payments; and will take necessary steps to recover the excess awarded funds, as appropriate.

We reviewed the Louisiana CLE's response to your office dated December 8, 2025. In its response, the Louisiana CLE stated that it would submit corrected certification forms; and provide updated Fiscal Year (FY) 2020, FY 2021, and FY 2022 Crime Victim State

Certification Forms to OJP no later than March 31, 2026. The Louisiana CLE also stated that it would work with OJP to determine the appropriate mechanism for returning or adjusting the excess award amounts identified for FYs 2022, 2023, and 2024. Further, the Louisiana CLE stated that it anticipates completing corrective funding adjustments by June 30, 2026, subject to OJP's review timeline.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Melonie V. Threatt, Audit Liaison Specialist, of my staff, on (202) 598-6900 or by email at [Melonie.Threatt@usdoj.gov](mailto:Melonie.Threatt@usdoj.gov).

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Office of Justice Programs

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Acting Director  
Office for Victims of Crime

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Office of the Inspector General

OJP Executive Secretariat  
Control Number OCOM001808

## **APPENDIX 4: The Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP) and the Louisiana Commission on Law Enforcement (Louisiana CLE). The Louisiana CLE's response is incorporated in Appendix 2 and OJP's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our recommendation, and as a result, the status of the audit report is resolved. Louisiana CLE also agreed with our recommendation. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### **Recommendation for OJP:**

- 1. Work with the Louisiana CLE to ensure its fiscal years (FY) 2020, 2021, and 2022 Crime Victim State Certification Forms accurately reflect all activity and payments and take necessary steps to recover the excess awarded funds as appropriate.**

Resolved. OJP agreed with our recommendation and stated in its response that it would require the Louisiana CLE to ensure that its FYs 2020, 2021, and 2022 Crime Victim State Certification Forms accurately reflect all activity and payments. In addition, OJP stated that it would take necessary steps to recover the excess awarded funds, as appropriate.

The Louisiana CLE agreed with our recommendation and stated in its response that, in September 2025, it finalized and implemented a comprehensive written policy governing the preparation, review, and reconciliation of annual Crime Victim State Certification Forms. The Louisiana CLE also stated that it conducted internal reconciliations for FYs 2020, 2021, and 2022 certification data and identified the specific sources of inaccuracies related to its refunds and property damage payments.

Additionally, the Louisiana CLE stated that it would: (1) submit corrected certification forms to OJP by March 2026, (2) coordinate with OJP on excess award adjustments by June 2026, and (3) fully implement the annual certification quality assurance review by October 2026.

This recommendation can be closed when we receive evidence that the Louisiana CLE FY 2020, 2021, and 2022 Crime Victim State Certification Forms accurately reflect all activity and payments and OJP has taken necessary steps to recover any excess awarded funds as appropriate.